



U.S. Department of Commerce  
BUREAU OF THE CENSUS

# Quarterly Summary of State and Local Tax Revenue

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## July—September 1978

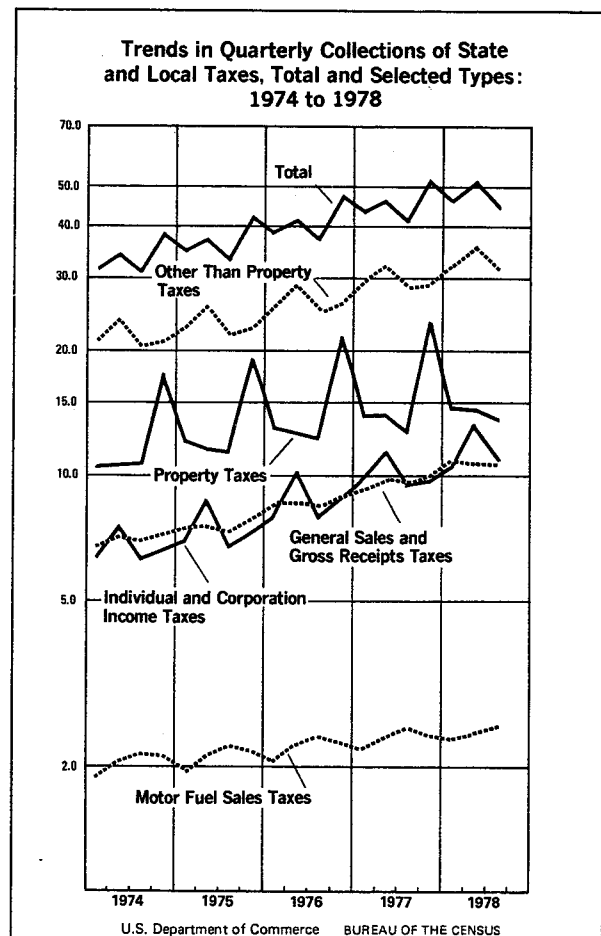
Taxes collected by State and local governments in the United States totaled \$197.0 billion during the 12 months ended with September 1978. This was an increase in total taxes of \$19.0 billion, or 10.7 percent, in comparison with the year ending with September 1977. State taxes rose \$12.7 billion (12.2 percent) in this period and locally imposed taxes were up \$6.4 billion (8.6 percent). Following is a summary by type of tax:

Type of tax	Amount (in millions of dollars) 12 months ended with September		Per cent increase
	1978	1977	
Total.....	196,962	177,934	10.7
Property.....	67,300	62,252	8.1
Other than property.....	129,662	115,682	12.1
General sales and gross receipts.....	42,698	37,618	13.5
Motor fuel sales.....	9,671	9,237	4.7
Tobacco product sales..	3,763	3,642	3.3
Alcoholic beverage sales.....	2,438	2,284	6.7
Individual income.....	34,309	30,120	13.9
Corporation net income..	10,927	9,388	16.4
Motor vehicle and operators' licenses...	5,260	4,869	8.0
All other.....	20,596	18,524	11.2

During the third quarter of calendar 1978 collections of State and local taxes amounted to \$45.9 billion. As compared with the corresponding quarter of 1977, this is a rise of \$4.7 billion, or 11.4 percent. These and other quarterly amounts are reported in table 1.

The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1974.

Trends and seasonal variations in State and local tax revenue may be influenced by numerous factors, including changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections (e.g., the adoption or revision of withholding or installment provisions). Such factors are likely to deserve special attention in the interpretation of significant changes



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in individual State collections for particular taxes, as presented in table 3.<sup>1</sup>

Table 2 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

## CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in the reports cited in footnote 1. A major portion of the residual heading "All other taxes," includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

<sup>1</sup>More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports State Government Tax Collections in 1978 and State Government Finances in 1977. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1976-77.

## SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 97 percent of the collection amounts summarized in table 1. The remaining 3 percent (making up 9 percent of the local government total, and representing about one-quarter of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records.

Data are subject to possible inaccuracies in classification, response and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Property tax collections since the first quarter 1975, as shown in table 1, are estimated based upon information from a revised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,300 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 86 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey, covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent ( $\frac{1}{2}$ ) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

## ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

**Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:**  
**Third Quarter of 1978 and Prior Periods**

(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax								
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Individual income	Corporation net income <sup>1</sup>	Motor vehicle and operators' licenses	All other
QUARTERS												
1978:												
3d quarter.....	45,860	28,378	17,482	13,981	10,893	2,572	948	614	8,748	2,180	1,063	4,861
2d quarter.....	51,245	33,301	17,944	14,776	10,896	2,418	991	634	9,798	3,837	1,513	6,382
1st quarter.....	47,345	28,765	18,580	14,869	10,984	2,277	899	589	7,870	2,987	1,754	5,116
1977:												
4th quarter.....	52,512	25,640	26,872	23,674	9,925	2,404	925	601	7,893	1,923	930	4,237
3d quarter.....	41,169	25,246	15,923	12,687	9,653	2,445	955	577	7,650	1,964	952	4,286
2d quarter.....	45,907	29,190	16,717	13,955	9,657	2,341	945	595	8,022	3,272	1,404	5,716
1st quarter.....	43,184	26,035	17,149	13,848	9,505	2,175	859	536	7,287	2,550	1,675	4,749
1976:												
4th quarter.....	47,674	22,962	24,712	21,762	8,803	2,276	883	576	7,161	1,602	838	3,773
3d quarter.....	37,212	22,046	15,166	12,263	8,426	2,373	928	541	6,319	1,597	946	3,819
2d quarter.....	41,587	26,498	15,089	12,672	8,547	2,265	926	576	7,309	2,769	1,246	5,277
1st quarter.....	38,671	22,968	15,703	12,887	8,517	2,052	860	542	5,962	2,057	1,722	4,072
1975:												
4th quarter.....	42,088	20,146	21,942	19,435	7,808	2,167	886	548	5,915	1,293	754	3,282
3d quarter.....	33,131	19,288	13,843	11,338	7,272	2,226	913	521	5,529	1,173	874	3,285
2d quarter.....	37,050	23,096	13,954	11,504	7,529	2,101	890	565	6,187	2,508	1,062	4,704
1st quarter.....	34,726	20,334	14,392	12,013	7,424	1,950	785	521	5,144	1,774	1,579	3,536
1974:												
4th quarter.....	38,508	18,547	19,961	17,585	7,206	2,118	842	518	5,328	1,268	709	2,934
3d quarter.....	31,091	18,068	13,023	10,690	6,916	2,148	838	491	5,044	1,209	817	2,938
2d quarter.....	34,286	21,464	12,822	10,572	7,127	2,061	874	554	5,375	2,167	1,050	4,506
1st quarter.....	31,453	19,283	12,170	10,496	6,712	1,878	812	523	4,876	1,505	1,555	3,096
1973:												
4th quarter.....	36,253	17,060	19,193	17,461	6,401	2,145	824	486	4,856	1,083	673	2,324
3d quarter.....	28,191	16,159	12,032	10,307	6,027	2,150	813	452	4,500	1,017	655	2,270
2d quarter.....	31,881	20,252	11,629	9,915	6,175	2,121	856	519	5,341	2,025	1,092	3,837
1st quarter.....	29,123	17,933	11,190	9,561	5,974	1,931	805	492	4,505	1,421	1,483	2,951
12 MONTHS ENDING												
September 1978.....	196,962	116,084	80,878	67,300	42,698	9,671	3,763	2,438	34,309	10,927	5,260	20,596
June 1978.....	192,271	112,952	79,319	66,006	41,458	9,544	3,770	2,401	33,211	10,711	5,149	20,021
March 1978.....	186,933	108,841	78,092	65,185	40,219	9,467	3,724	2,362	31,435	10,146	5,040	19,355
December 1977.....	182,772	106,111	76,661	64,164	38,740	9,365	3,684	2,309	30,852	9,709	4,961	18,988
September 1977.....	177,934	103,433	74,501	62,252	37,618	9,237	3,642	2,284	30,120	9,388	4,869	18,524
June 1977.....	173,977	100,233	73,744	61,828	36,391	9,165	3,615	2,248	28,789	9,021	4,863	18,057
March 1977.....	169,657	97,541	72,116	60,545	35,281	9,089	3,596	2,229	28,076	8,518	4,705	17,618
December 1976.....	165,144	94,474	70,670	59,584	34,293	8,966	3,597	2,235	26,751	8,025	4,752	16,941
September 1976.....	159,558	91,658	67,900	57,257	33,298	8,857	3,600	2,207	25,505	7,716	4,668	16,450
June 1976.....	155,477	88,900	66,577	56,332	32,144	8,710	3,585	2,187	24,715	7,293	4,596	15,916
March 1976.....	150,940	85,498	65,442	55,164	31,126	8,546	3,549	2,176	23,593	7,031	4,412	15,243
December 1975.....	146,995	82,864	64,131	54,290	30,033	8,444	3,474	2,155	22,775	6,748	4,269	14,807
September 1975.....	143,415	81,265	62,150	52,440	29,431	8,395	3,430	2,125	22,188	6,723	4,224	14,459
June 1975.....	141,375	80,045	61,330	51,792	29,075	8,317	3,355	2,095	21,703	6,759	4,167	14,112
March 1975.....	138,611	78,413	60,198	50,860	28,673	8,277	3,339	2,084	20,891	6,418	4,155	13,914
December 1974.....	135,338	77,362	57,976	49,343	27,961	8,205	3,366	2,086	20,623	6,149	4,131	13,474
September 1974.....	133,083	75,875	57,208	49,219	27,156	8,232	3,348	2,054	20,151	5,964	4,095	12,864
June 1974.....	130,183	73,966	56,217	48,836	26,267	8,234	3,323	2,015	19,607	5,772	3,933	12,196
March 1974.....	127,778	72,754	55,024	48,179	25,315	8,294	3,305	1,980	19,574	5,630	3,975	11,527
December 1973.....	125,448	71,404	54,044	47,244	24,577	8,347	3,298	1,949	19,202	5,546	3,903	11,382
September 1973.....	121,737	69,170	52,567	45,939	23,658	8,157	3,253	1,923	18,380	5,368	3,831	11,228
June 1973.....	119,514	67,689	51,825	45,302	22,884	8,044	3,253	1,899	17,977	5,208	3,812	11,135
March 1973.....	117,172	66,217	50,955	44,489	22,219	7,795	3,210	1,870	18,038	4,901	3,703	10,947

Note: Because of rounding, detail may not add to total. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1976-77. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

<sup>1</sup>Local government collections are included with "Individual income."

## QUARTERLY TAX REPORT

**Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1978 and Prior Period**

(Dollar amounts in millions)

Area	Area popu- lation, 1976 <sup>1</sup>	Collections, 12 months ended September			Area	Area popu- lation, 1976 <sup>1</sup>	Collections, 12 months ended September		
		1978	1977	Percent change			1978	1977	Percent change
ALABAMA									
Jefferson County.....	646,200	77.1	71.0	8.6	Polk County.....	299,500	135.4	100.9	<sup>2</sup> 34.2
Mobile County.....	333,800	28.0	25.2	11.1	KANSAS				
ARIZONA									
Maricopa County.....	1,217,500	367.3	361.0	1.7	Sedgwick County.....	343,100	117.8	112.2	5.0
Pima County.....	441,200	157.8	150.0	5.2	KENTUCKY				
ARKANSAS									
Pulaski County.....	324,200	49.9	52.3	-4.5	Jefferson County.....	689,100	122.0	115.9	5.3
CALIFORNIA									
Alameda County.....	1,088,700	582.5	542.5	7.4	LOUISIANA				
Contra Costa County.....	584,200	397.7	356.1	11.7	East Baton Rouge Parish.....	311,400	33.7	33.2	1.5
Fresno County.....	445,600	208.0	184.2	12.9	Jefferson Parish.....	395,800	46.2	44.5	3.8
Kern County.....	343,700	210.5	198.6	6.0	Orleans Parish.....	564,300	48.9	56.5	<sup>3</sup> -13.5
Los Angeles County.....	6,944,900	3,741.1	3,396.6	10.1	MARYLAND				
Monterey County.....	265,900	119.2	112.8	5.7	Anne Arundel County.....	336,600	69.5	61.7	12.6
Orange County.....	1,710,200	870.7	761.5	14.3	Baltimore city.....	851,500	198.5	233.1	-14.9
Riverside County.....	526,600	229.2	221.1	3.7	Baltimore County.....	635,300	156.7	174.9	-10.5
Sacramento County.....	688,000	260.1	242.2	7.4	Montgomery County.....	564,000	243.9	262.0	-7.0
San Bernardino County.....	696,800	316.8	276.7	14.5	Prince Georges County.....	678,400	229.8	197.9	16.1
San Diego County.....	1,587,500	589.6	577.9	2.0	MASSACHUSETTS				
San Francisco County.....	668,800	381.7	397.0	-3.9	Bristol County.....	463,800	179.5	162.1	10.7
San Joaquin County.....	299,400	137.8	114.1	20.8	Essex County.....	631,200	329.6	317.0	4.0
San Mateo County.....	573,000	301.9	295.3	2.2	Hampden County.....	463,800	194.3	172.8	12.4
Santa Barbara County.....	279,600	114.9	113.0	1.7	Middlesex County.....	1,399,000	769.5	710.6	8.3
Santa Clara County.....	1,173,400	585.2	572.8	2.2	Norfolk County.....	630,000	355.6	298.5	19.1
Ventura County.....	438,100	(NA)	194.9	(NA)	Plymouth County.....	379,800	199.7	183.5	8.8
COLORADO									
Denver County.....	489,000	174.0	166.8	4.3	Suffolk County.....	722,800	483.4	477.7	1.2
El Paso County.....	286,100	67.8	65.0	4.3	Worcester County.....	648,100	250.2	229.5	9.0
Jefferson County.....	304,700	108.2	102.6	5.5	MICHIGAN				
CONNECTICUT									
Fairfield County.....	793,900	427.0	392.6	8.8	Genesee County.....	450,400	157.2	156.0	0.8
Hartford County.....	822,900	377.5	359.3	5.1	Ingham County.....	270,900	98.6	94.4	0.4
New Haven County.....	760,900	314.6	307.0	2.5	Kent County.....	427,100	130.1	117.4	10.8
DELAWARE									
New Castle County.....	399,000	71.0	50.0	<sup>2</sup> 42.0	Macomb County.....	669,600	302.6	262.5	15.3
DISTRICT OF COLUMBIA									
Washington, D.C.....	712,000	197.8	166.3	18.9	Oakland County.....	967,500	474.1	425.7	11.4
FLORIDA									
Broward County.....	862,500	289.4	229.1	26.3	Washtenaw County.....	256,400	127.2	109.5	16.2
Dade County.....	1,438,600	460.6	412.3	11.7	Wayne County.....	2,536,700	1,022.9	756.1	<sup>2</sup> 35.3
Duval County.....	570,500	107.7	87.3	23.4	MINNESOTA				
Hillsborough County.....	586,000	122.2	101.2	20.8	Hennepin County.....	256,400	442.2	433.5	2.0
Orange County.....	412,300	102.5	90.7	13.0	Ramsey County.....	457,500	175.1	164.9	6.2
Palm Beach County.....	460,100	195.9	159.7	22.7	MISSOURI				
Pinellas County.....	652,800	113.6	120.0	-5.4	Jackson County.....	638,400	151.1	131.5	14.9
Polk County.....	273,800	53.5	52.2	2.5	St. Louis city.....	534,100	85.0	86.9	-2.2
GEORGIA									
De Kalb County.....	457,900	120.1	112.8	6.5	St. Louis County.....	963,900	312.8	296.7	5.4
Fulton County.....	584,200	250.0	242.8	3.0	NEBRASKA				
HAWAII									
Honolulu County.....	704,500	127.5	174.2	<sup>2</sup> -26.9	Douglas County.....	411,000	155.4	147.7	5.2
ILLINOIS									
Cook County.....	5,365,400	1,909.4	1,816.6	5.1	NEVADA				
Du Page County.....	542,500	281.5	244.1	15.3	Clark County.....	332,500	106.3	93.1	14.2
Kane County.....	266,800	90.4	92.8	-2.6	NEW JERSEY				
Lake County.....	396,800	199.0	155.1	28.3	Bergen County.....	871,900	439.1	475.4	-7.7
St. Clair County.....	279,400	55.1	47.4	16.2	Burlington County.....	341,100	123.5	125.2	-1.4
Will County.....	287,100	114.0	106.0	7.5	Camden County.....	477,000	183.1	201.9	-9.4
INDIANA									
Allen County.....	290,600	75.6	71.9	5.1	Essex County.....	885,300	413.8	404.3	2.3
Lake County.....	544,600	186.0	174.4	6.7	Hudson County.....	582,800	246.2	234.4	0.5
Marion County.....	789,000	276.0	198.6	<sup>2</sup> 39.0	Mercer County.....	320,500	141.5	143.5	-1.4
IOWA									
Polk County.....	299,500	135.4	100.9	<sup>2</sup> 34.2	Middlesex County.....	589,600	285.9	290.9	-1.8
KANSAS									
Sedgwick County.....	343,100	117.8	112.2	5.0	Monmouth County.....	486,700	228.1	236.2	-3.5
KENTUCKY									
Jefferson County.....	689,100	122.0	115.9	5.3	Morris County.....	391,900	228.5	233.8	-2.3
LOUISIANA									
East Baton Rouge Parish.....	311,400	33.7	33.2	1.5	Ocean County.....	296,800	144.9	140.7	3.0
Jefferson Parish.....	395,800	46.2	44.5	3.8	Passaic County.....	452,700	170.6	179.6	-5.1
Orleans Parish.....	564,300	48.9	56.5	<sup>3</sup> -13.5	Union County.....	519,300	247.7	262.4	-5.7
MARYLAND									
Anne Arundel County.....	336,600	69.5	61.7	12.6	NEW MEXICO				
Baltimore city.....	851,500	198.5	233.1	-14.9	Bernalillo County.....	365,200	64.5	58.2	10.8
Baltimore County.....	635,300	156.7	174.9	-10.5	NEW YORK				
Montgomery County.....	564,000	243.9	262.0	-7.0	Albany County.....	289,900	112.9	97.0	16.4
Prince Georges County.....	678,400	229.8	197.9	16.1	Erie County.....	1,091,500	539.8	537.9	0.4
MASSACHUSETTS									
Bristol County.....	463,800	179.5	162.1	10.7					
Essex County.....	631,200	329.6	317.0	4.0					
Hampden County.....	463,800	194.3	172.8	12.4					
Middlesex County.....	1,399,000	769.5	710.6	8.3					
Norfolk County.....	630,000	355.6	298.5	19.1					
Plymouth County.....	379,800	199.7	183.5	8.8					
Suffolk County.....	722,800	483.4	477.7	1.2					
Worcester County.....	648,100	250.2	229.5	9.0					
MICHIGAN									
Genesee County.....	450,400	157.2	156.0	0.8					
Ingham County.....	270,900	98.6	94.4	0.4					
Kent County.....	427,100	130.1	117.4	10.8					
Macomb County.....	669,600	302.6	262.5	15.3					
Oakland County.....	967,500	474.1	425.7	11.4					
Washtenaw County.....	256,400	127.2	109.5	16.2					
Wayne County.....	2,536,700	1,022.9	756.1	<sup>2</sup> 35.3					
MINNESOTA									
Hennepin County.....	256,400	442.2	433.5	2.0					
Ramsey County.....	457,500	175.1	164.9	6.2					
MISSOURI									
Jackson County.....	638,400	151.1	131.5	14.9					
St. Louis city.....	534,100	85.0	86.9	-2.2					
St. Louis County.....	963,900	312.8	296.7	5.4					
NEBRASKA									
Douglas County.....	411,000	155.4	147.7	5.2					
NEVADA									
Clark County.....	332,500	106.3	93.1	14.2					
NEW JERSEY									
Bergen County.....	871,900	439.1	475.4	-7.7					
Burlington County.....	341,100	123.5	125.2	-1.4					
Camden County.....	477,000	183.1	201.9	-9.4					
Essex County.....	885,300	413.8	404.3	2.3					
Hudson County.....	582,800	246.2	234.4	0.5					
Mercer County.....	320,500	141.5	143.5	-1.4					
Middlesex County.....	589,600	285.9	290.9	-1.8					
Monmouth County.....	486,700	228.1	236.2	-3.5					
Morris County.....	391,900	228.5	233.8	-2.3					
Ocean County.....	296,800	144.9	140.7	3.0					
Passaic County.....	452,700	170.6	179.6	-5.1					
Union County.....	519,300	247.7	262.4	-5.7					
NEW MEXICO									
Bernalillo County.....	365,200	64.5	58.2	10.8					
NEW YORK									
Albany County.....	289,900	112.9	97.0	16.4					
Erie County.....	1,091,500	539.8	537.9	0.4					

See footnotes at end of table.

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1978 and Prior Period—Continued

(Dollar amounts in millions)

Area	Area popu- lation, 1976 <sup>1</sup>	Collections, 12 months ended September			Area	Area popu- lation, 1976 <sup>1</sup>	Collections, 12 months ended September		
		1978	1977	Percent change			1978	1977	Percent change
NEW YORK--Continued					RHODE ISLAND				
Monroe County.....	708,400	381.9	323.1	18.2	Providence County.....	577,800	199.9	182.3	9.7
Nassau County.....	1,382,400	1,089.4	1,052.6	3.5	SOUTH CAROLINA				
New York City.....	7,567,800	3,557.7	3,241.3	9.8	Charleston County.....	262,900	48.3	46.8	3.2
Oneida County.....	266,200	97.1	87.1	11.5	Greenville County.....	265,700	51.9	51.2	1.4
Onondaga County.....	472,800	169.2	173.1	-2.3	Richland County.....	251,400	49.4	43.6	13.3
Suffolk County.....	1,239,600	867.3	789.5	9.9	TENNESSEE				
Westchester County.....	877,000	660.3	599.3	10.2	Davidson County.....	451,000	95.7	89.3	7.2
NORTH CAROLINA					Hamilton County.....	265,700	61.5	58.3	5.5
Guilford County.....	300,500	67.7	62.5	8.3	Knox County.....	295,100	48.8	47.7	2.3
Mecklenburg County.....	375,000	108.9	106.6	2.2	Shelby County.....	744,900	167.9	180.9	-7.2
Wake County.....	263,800	55.0	59.3	-7.3	TEXAS				
OHIO					Bexar County.....	910,400	157.5	150.8	4.4
Cuyahoga County.....	1,603,900	534.8	531.8	0.6	Dallas County.....	1,399,400	485.3	460.5	5.4
Franklin County.....	866,100	214.1	209.1	2.4	El Paso County.....	414,700	74.6	67.8	10.0
Hamilton County.....	905,000	255.0	246.1	3.6	Harris County.....	1,963,600	730.6	646.5	13.0
Lorain County.....	268,700	73.7	89.5	-17.7	Tarrant County.....	739,100	168.0	161.8	3.8
Lucas County.....	479,900	127.3	140.7	-9.6	Travis County.....	359,400	95.0	96.8	-1.9
Mahoning County.....	307,100	64.8	61.6	5.2	UTAH				
Montgomery County.....	588,000	164.5	157.4	4.5	Salt Lake County.....	514,000	126.8	119.9	5.8
Stark County.....	384,200	79.5	77.4	2.7	VIRGINIA				
Summit County.....	535,300	150.7	151.4	-0.5	Fairfax County.....	514,200	198.0	206.5	-4.2
OKLAHOMA					Norfolk city.....	285,500	44.1	38.6	14.2
Oklahoma County.....	538,100	97.1	93.5	3.9	WASHINGTON				
Tulsa County.....	417,200	96.1	91.6	4.9	King County.....	1,149,200	353.7	301.9	17.2
OREGON					Pierce County.....	409,800	107.1	90.5	18.3
Multnomah County.....	535,700	239.1	225.0	6.3	Snohomish County.....	262,500	65.5	55.1	18.9
PENNSYLVANIA					Spokane County.....	304,900	66.1	56.4	17.2
Allegheny County.....	1,517,300	426.9	347.6	22.8	WISCONSIN				
Berks County.....	305,100	63.3	64.2	-1.4	Dane County.....	309,900	110.3	100.6	9.6
Bucks County.....	457,700	157.1	138.9	13.1	Milwaukee County.....	1,032,900	418.1	411.0	1.7
Chester County.....	291,600	69.7	74.7	-6.7	Waukesha County.....	253,500	101.1	91.0	11.1
Delaware County.....	586,700	151.6	182.5	-17.0					
Erie County.....	271,700	96.7	91.1	6.1					
Lancaster County.....	341,300	47.4	45.1	5.1					
Lehigh County.....	265,300	70.4	66.6	5.7					
Luzerne County.....	346,100	45.8	37.5	22.1					
Montgomery County.....	630,500	233.9	224.8	4.0					
Philadelphia County.....	1,824,900	341.4	333.3	2.4					
Westmoreland County.....	376,900	62.7	54.4	15.3					
York County.....	285,600	54.8	45.2	21.2					

Note: For the areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputations for nonrespondent units. See text discussion of "Sources of Data and Limitations."

<sup>1</sup>Population data are estimates from the Bureau of the Census, Current Population Reports.

<sup>2</sup>Reflects change in collection cycle.

<sup>3</sup>Tax collection cycle in prior period was significantly altered during adjudication procedure.

QUARTERLY TAX REPORT

Table 3. Collections of Selected State Taxes, Third Quarter of 1978 and Prior Periods

State	Total tax collections <sup>1</sup>				General sales and gross receipts			
	3d quarter 1978 (thousand dollars)	12-month periods			3d quarter 1978 (thousand dollars)	12-month periods		
		Year ended Sept. 1978 (thousand dollars)	Percent change from--			Year ended Sept. 1978 (thousand dollars)	Percent change from--	
			Year ended June 1978	Year ended Sept. 1977			Year ended June 1978	Year ended Sept. 1977
United States, total <sup>2</sup> .....	28,378,371	116,083,500	2.9	12.2	9,175,457	36,035,895	3.0	13.6
Alabama.....	399,626	1,583,656	2.7	12.7	129,972	495,585	2.1	9.0
Alaska.....	81,958	553,297	-0.3	-25.5	(X)	(X)	(X)	(X)
Arizona.....	321,601	1,360,374	4.3	14.2	164,545	606,317	4.9	16.4
Arkansas.....	242,106	937,289	2.2	12.5	88,696	327,122	3.6	14.8
California.....	3,925,321	15,581,639	4.0	19.2	1,310,372	5,186,253	4.0	17.5
Colorado.....	358,025	1,271,710	4.2	13.6	124,599	446,612	4.6	25.0
Connecticut.....	340,491	1,583,845	2.2	11.6	180,655	667,798	3.5	12.0
Delaware.....	106,359	447,457	1.5	10.1	(X)	(X)	(X)	(X)
Florida.....	981,745	3,917,022	3.7	18.5	449,633	1,725,803	4.9	20.2
Georgia.....	575,789	2,252,312	2.9	13.9	219,159	821,620	3.0	14.6
Hawaii.....	197,435	775,051	2.7	11.1	97,858	377,091	2.7	8.4
Idaho.....	98,432	413,054	1.5	11.7	34,160	122,895	3.4	14.5
Illinois.....	1,512,791	5,894,417	2.3	7.8	524,258	2,049,744	1.9	7.4
Indiana.....	662,892	2,551,497	3.9	14.6	341,513	1,168,341	4.2	8.4
Iowa.....	333,230	1,447,239	3.1	9.9	101,783	386,178	2.6	9.2
Kansas.....	233,381	1,083,854	3.0	9.8	102,238	368,125	5.4	10.7
Kentucky.....	460,532	1,901,615	3.5	19.9	145,853	549,055	3.4	14.6
Louisiana.....	523,811	2,053,476	4.4	18.3	167,464	592,750	4.8	17.3
Maine.....	134,348	536,543	1.7	11.1	54,420	189,851	2.1	9.1
Maryland.....	456,910	2,460,819	2.3	11.5	108,586	637,607	1.5	28.3
Massachusetts.....	813,290	3,375,016	2.1	8.4	145,492	534,906	2.7	12.6
Michigan.....	1,503,829	5,297,242	1.2	10.6	453,081	1,531,345	2.8	10.2
Minnesota.....	752,968	2,842,788	3.4	11.1	152,416	557,427	3.7	14.7
Mississippi.....	263,846	1,097,201	1.8	11.2	139,116	544,226	0.9	10.2
Missouri.....	451,027	1,824,084	2.2	10.9	191,621	721,866	3.0	16.3
Montana.....	93,471	359,577	6.8	12.7	(X)	(X)	(X)	(X)
Nebraska.....	168,489	690,540	1.8	8.2	56,868	242,361	0.8	13.4
Nevada.....	99,282	402,075	3.8	18.3	42,136	151,241	5.7	25.0
New Hampshire.....	52,986	246,558	3.1	20.3	(X)	(X)	(X)	(X)
New Jersey.....	802,843	3,421,425	0.9	2.8	274,413	1,034,665	2.3	10.7
New Mexico.....	195,300	775,953	1.9	21.3	93,214	342,568	4.6	20.6
New York.....	2,926,579	11,586,631	2.0	6.9	627,087	2,475,920	1.8	6.8
North Carolina.....	653,157	2,684,989	3.0	9.0	157,169	598,021	3.0	12.6
North Dakota.....	97,139	317,246	2.7	5.5	27,394	97,560	0.1	-8.8
Ohio.....	1,047,529	4,224,328	2.2	13.4	352,915	1,327,141	2.2	11.8
Oklahoma.....	365,415	1,372,861	4.7	12.0	70,604	251,393	4.2	18.0
Oregon.....	273,427	1,195,558	3.3	19.6	(X)	(X)	(X)	(X)
Pennsylvania.....	1,177,427	6,375,433	1.8	12.1	363,602	1,760,135	0.4	11.5
Rhode Island.....	113,331	480,744	4.7	9.3	39,923	145,465	3.0	1.3
South Carolina.....	382,483	1,406,953	3.1	14.3	133,250	485,948	3.3	13.6
South Dakota.....	57,078	227,095	1.6	9.8	32,272	118,394	3.9	12.6
Tennessee.....	455,448	1,733,132	2.5	10.9	236,440	833,859	3.5	13.4
Texas.....	1,378,993	5,428,087	2.7	13.6	569,050	2,035,986	5.0	18.6
Utah.....	154,750	623,274	3.0	13.7	71,636	268,281	3.5	14.3
Vermont.....	57,500	235,281	1.2	-1.4	8,914	33,659	2.7	1.4
Virginia.....	609,159	2,396,917	2.5	12.5	138,707	507,838	3.8	14.4
Washington.....	386,589	2,478,959	1.7	14.7	132,958	1,394,815	0.7	16.8
West Virginia.....	280,996	1,002,559	3.1	8.4	136,505	485,033	2.3	8.1
Wisconsin.....	689,759	3,058,010	2.4	13.4	125,452	692,025	2.0	13.2
Wyoming.....	142,428	315,788	9.1	24.5	27,438	113,767	-2.9	12.6
EXHIBIT: District of Columbia.....	292,525	850,502	11.3	(NA)	38,989	157,708	4.4	11.8

See footnotes at end of table.

Table 3. Collections of Selected State Taxes, Third Quarter of 1978 and Prior Periods—Continued

State	Motor fuel sales				Tobacco product sales			
	3d quarter 1978 (thousand dollars)	12-month periods			3d quarter 1978 (thousand dollars)	12-month periods		
		Year ended Sept. 1978 (thousand dollars)	Percent change from--			Year ended Sept. 1978 (thousand dollars)	Percent change from--	
			Year ended June 1978	Year ended Sept. 1977			Year ended June 1978	Year ended Sept. 1977
United States, total <sup>2</sup> .....	2,552,614	9,601,405	1.2	4.5	915,411	3,640,224	-0.3	3.3
Alabama.....	45,973	174,462	1.4	5.4	13,655	51,867	1.8	4.7
Alaska.....	8,984	22,591	-3.0	15.0	1,195	4,500	-0.6	-
Arizona.....	32,048	122,094	1.7	7.6	9,171	36,651	-0.4	3.0
Arkansas.....	34,805	127,585	1.1	5.6	12,567	47,935	-0.2	4.7
California.....	227,157	860,626	1.1	4.5	67,907	273,527	-2.7	2.4
Colorado.....	33,985	110,274	2.6	7.2	8,586	44,202	-9.8	18.8
Connecticut.....	43,018	182,844	0.8	2.0	19,641	76,204	0.2	1.5
Delaware.....	8,571	35,244	1.1	16.4	2,809	12,161	-1.9	-1.4
Florida.....	105,349	414,335	1.9	6.5	57,232	233,535	0.5	18.2
Georgia.....	68,494	260,481	1.2	5.0	14,011	76,900	-0.4	2.3
Hawaii.....	9,254	34,656	2.5	5.1	2,785	11,108	1.2	8.0
Idaho.....	15,150	48,929	4.1	5.3	2,109	8,018	-1.1	-0.7
Illinois.....	111,643	422,202	1.5	3.7	43,848	179,214	-1.5	0.3
Indiana.....	72,375	269,803	1.4	2.5	24,186	92,432	15.7	82.8
Iowa.....	40,785	142,540	4.7	6.4	11,745	46,206	-1.7	-0.6
Kansas.....	33,191	125,397	1.1	3.9	8,257	31,898	-0.8	-1.0
Kentucky.....	52,590	195,223	2.4	5.8	4,525	21,042	-4.3	-4.5
Louisiana.....	50,189	187,250	2.0	3.2	14,338	58,477	-0.9	1.8
Maine.....	16,859	56,912	0.9	2.4	6,279	23,950	-1.7	-1.7
Maryland.....	51,929	196,344	0.8	2.8	11,216	52,775	-1.3	-2.1
Massachusetts.....	42,746	216,819	-0.1	1.9	29,951	142,908	-	-0.1
Michigan.....	120,138	442,443	1.4	2.8	37,416	139,949	-0.9	-0.2
Minnesota.....	59,231	208,378	1.3	4.4	22,645	84,622	-0.1	0.6
Mississippi.....	33,172	140,438	1.9	4.4	8,130	31,476	2.1	5.4
Missouri.....	58,540	213,966	1.8	4.5	15,879	59,893	-0.4	0.5
Montana.....	<sup>3</sup> 11,927	43,650	-6.2	-6.2	<sup>2</sup> 2,781	11,017	-3.4	-5.6
Nebraska.....	27,727	100,409	2.2	12.4	5,801	22,479	-	0.9
Nevada.....	9,552	32,704	3.2	9.6	3,029	11,265	-0.4	0.2
New Hampshire.....	10,564	44,230	3.0	9.0	7,257	26,057	-1.8	-3.7
New Jersey.....	74,869	299,739	-0.2	1.0	43,098	167,546	-0.8	-1.7
New Mexico.....	19,434	70,520	1.5	7.5	3,842	14,048	-	1.2
New York.....	117,459	483,000	-2.5	-2.7	85,290	331,519	-0.9	-1.3
North Carolina.....	82,651	307,492	1.4	4.8	5,112	19,121	-1.5	-4.5
North Dakota.....	10,075	33,520	0.1	13.8	2,328	8,644	-0.6	-0.6
Ohio.....	109,291	405,736	1.1	1.7	52,621	202,620	-0.1	1.8
Oklahoma.....	38,864	131,800	3.7	4.7	13,779	54,401	-0.3	3.2
Oregon.....	23,970	96,642	0.5	4.0	7,508	31,277	-3.7	-3.0
Pennsylvania.....	134,113	516,302	0.3	2.0	54,403	249,180	-0.8	-0.3
Rhode Island.....	12,142	43,703	5.5	9.5	5,162	23,981	-0.4	-0.9
South Carolina.....	45,209	156,795	2.3	14.8	7,142	27,587	-1.1	10.2
South Dakota.....	11,866	37,725	1.6	2.8	2,518	9,242	-0.3	0.1
Tennessee.....	53,740	201,595	0.4	3.7	18,295	70,507	0.2	2.3
Texas.....	129,534	491,673	4.2	12.6	76,465	299,852	0.3	3.9
Utah.....	18,299	60,575	3.1	7.5	2,130	7,975	-0.1	2.6
Vermont.....	5,435	23,859	1.7	4.3	2,504	9,415	0.2	1.1
Virginia.....	74,217	279,382	1.1	4.0	4,800	17,903	-0.2	-0.1
Washington.....	58,288	238,635	2.6	21.3	15,674	62,069	3.6	5.2
West Virginia.....	27,147	87,999	4.3	3.7	9,780	31,236	7.8	11.3
Wisconsin.....	50,713	179,013	1.4	3.7	21,773	84,919	-0.1	1.2
Wyoming.....	8,240	30,871	2.9	11.6	1,223	4,834	-0.8	2.1
EXHIBIT: District of Columbia.....	5,203	21,304	-2.7	-6.5	3,227	11,207	-0.9	(NA)

See footnotes at end of table.

## QUARTERLY TAX REPORT

Table 3. Collections of Selected State Taxes, Third Quarter of 1978 and Prior Periods—Continued

State	Alcoholic beverage sales				Individual income			
	3d quarter 1978 (thousand dollars)	12-month periods			3d quarter 1978 (thousand dollars)	12-month periods		
		Year ended Sept. 1978 (thousand dollars)	Percent change from--			Year ended Sept. 1978 (thousand dollars)	Percent change from--	
			Year ended June 1978	Year ended Sept. 1977			Year ended June 1978	Year ended Sept. 1977
United States, total <sup>2</sup> .....	578,482	2,308,876	0.8	6.6	7,922,214	30,444,777	3.5	14.8
Alabama.....	19,452	75,847	1.4	6.5	98,256	317,957	4.7	21.4
Alaska.....	2,048	7,523	-0.7	-7.0	31,905	136,133	-7.4	-33.0
Arizona.....	4,695	19,877	2.8	9.2	51,561	232,336	4.3	17.2
Arkansas.....	5,329	20,120	1.1	6.3	51,789	210,032	3.5	17.6
California.....	35,957	136,084	3.0	6.5	1,264,322	4,872,596	5.2	27.8
Colorado.....	6,954	22,503	2.8	10.6	132,922	399,639	5.1	4.5
Connecticut.....	6,339	25,209	-0.3	2.9	2,058	76,206	0.8	27.3
Delaware.....	1,050	4,473	-1.4	1.4	48,103	191,532	1.8	10.1
Florida.....	60,423	253,949	3.4	29.7	(X)	(X)	(X)	(X)
Georgia.....	24,195	90,512	2.3	15.0	179,354	635,303	5.1	21.9
Hawaii.....	4,448	18,803	4.2	17.2	60,161	233,629	2.8	13.1
Idaho.....	1,948	7,169	0.6	6.2	23,939	133,166	-3.5	12.1
Illinois.....	19,430	76,503	0.2	0.3	369,358	1,611,628	1.1	10.0
Indiana.....	7,971	32,542	2.1	12.1	142,237	558,872	3.8	12.2
Iowa.....	4,469	18,025	2.1	7.7	119,297	505,297	3.1	9.4
Kansas.....	6,227	22,974	-0.7	19.6	63,255	256,627	6.4	19.7
Kentucky.....	4,158	15,468	2.4	2.8	114,594	406,258	4.2	18.0
Louisiana.....	12,956	48,272	1.6	5.4	55,777	207,069	7.7	47.1
Maine.....	6,726	24,974	-2.0	2.0	28,894	109,574	6.2	35.3
Maryland.....	7,477	28,380	1.1	0.5	175,414	913,884	3.3	10.9
Massachusetts.....	20,040	79,276	-0.4	2.5	348,575	1,464,600	2.2	13.2
Michigan.....	23,233	82,753	1.5	3.4	532,713	1,695,747	2.9	18.9
Minnesota.....	13,798	52,433	0.2	2.4	328,419	1,121,174	4.8	13.2
Mississippi.....	7,413	23,459	1.5	<sup>4</sup> -16.6	38,500	167,371	5.6	26.2
Missouri.....	6,251	24,775	1.7	6.0	119,797	448,626	2.3	10.8
Montana.....	<sup>3</sup> 3,000	11,109	2.9	30.5	<sup>3</sup> 26,036	125,476	2.2	9.1
Nebraska.....	2,775	11,645	0.1	9.4	45,382	176,567	1.8	-1.3
Nevada.....	2,921	11,149	0.1	3.7	(X)	(X)	(X)	(X)
New Hampshire.....	1,423	4,333	2.7	6.4	108	9,044	-0.5	26.6
New Jersey.....	12,071	55,008	0.1	0.9	199,194	782,153	0.5	-13.7
New Mexico.....	1,928	7,644	-0.7	13.8	13,058	41,801	-9.1	49.6
New York.....	36,417	150,359	-0.3	0.4	1,343,902	5,038,367	3.1	10.5
North Carolina.....	25,770	93,751	1.6	6.2	254,019	886,722	4.5	8.1
North Dakota.....	1,661	6,316	1.9	2.3	8,439	72,472	4.5	26.9
Ohio.....	19,023	72,891	1.7	0.4	185,979	794,109	2.4	22.9
Oklahoma.....	10,379	36,755	6.6	3.8	79,888	288,733	7.1	25.9
Oregon.....	2,552	8,854	9.5	43.9	180,711	720,611	5.0	23.7
Pennsylvania.....	22,607	113,524	2.9	6.8	341,835	1,380,499	4.0	14.6
Rhode Island.....	1,836	7,840	2.6	8.5	35,517	120,882	7.5	15.1
South Carolina.....	22,592	80,359	1.6	6.3	121,702	370,507	5.5	20.9
South Dakota.....	1,999	7,602	1.8	5.7	(X)	(X)	(X)	(X)
Tennessee.....	11,285	45,295	1.2	6.0	646	24,888	0.1	13.2
Texas.....	45,644	166,039	3.9	8.3	(X)	(X)	(X)	(X)
Utah.....	1,023	4,976	-1.3	0.6	52,704	199,041	5.4	21.1
Vermont.....	2,063	11,227	-8.5	-7.0	18,434	66,498	-	-8.6
Virginia.....	10,800	68,158	-0.7	4.1	238,600	900,849	2.7	19.1
Washington.....	12,845	74,443	-0.2	8.1	(X)	(X)	(X)	(X)
West Virginia.....	1,344	<sup>5</sup> 5,523	<sup>5</sup> -0.9	<sup>5</sup> -4.2	52,715	191,881	4.9	11.3
Wisconsin.....	11,412	41,192	-2.6	0.4	342,145	1,348,037	3.2	15.3
Wyoming.....	125	1,181	<sup>6</sup> -15.6	<sup>6</sup> -16.2	(X)	(X)	(X)	(X)
EXHIBIT: District of Columbia.....	1,930	9,617	-5.3	(NA)	61,646	220,502	7.6	9.8

See footnotes at end of table.



Table 3. Collections of Selected State Taxes, Third Quarter of 1978 and Prior Periods—Continued

State	Corporation net income				Motor vehicle and operators' licenses			
	3d quarter 1978 (thousand dollars)	12-month periods			3d quarter 1978 (thousand dollars)	12-month periods		
		Year ended Sept. 1978 (thousand dollars)	Percent change from--			Year ended Sept. 1978 (thousand dollars)	Percent change from--	
			Year ended June 1978	Year ended Sept. 1977			Year ended June 1978	Year ended Sept. 1977
United States, total <sup>2</sup> .....	2,179,690	10,926,541	2.1	16.4	974,185	4,929,820	2.3	8.2
Alabama.....	22,840	83,161	2.9	9.6	2,562	42,792	-0.4	3
Alaska.....	5,088	30,746	-15.3	-11.0	290	6,121	4.2	-25.5
Arizona.....	22,351	72,131	13.0	33.7	10,029	55,163	1.3	6.9
Arkansas.....	17,842	81,203	2.0	15.9	17,711	47,337	-1.9	2.8
California.....	473,364	2,129,742	2.6	22.0	96,852	394,161	4.2	9.1
Colorado.....	23,483	92,869	5.8	14.0	9,020	47,647	3.1	9.3
Connecticut.....	24,200	199,009	-0.3	5.7	14,494	82,817	2.3	15.1
Delaware.....	6,427	41,423	-2.2	32.3	6,432	21,244	2.8	4.9
Florida.....	50,272	259,387	1.2	27.5	60,414	238,684	2.1	9.3
Georgia.....	47,661	215,406	2.5	15.3	4,628	52,754	-1.6	4.1
Hawaii.....	9,632	30,858	6.4	29.9	19	7,230	0.3	63.6
Idaho.....	4,374	34,015	2.1	6.6	8,533	25,704	12.2	25.8
Illinois.....	101,605	389,014	3.4	-6.1	114,459	365,563	2.4	5.8
Indiana.....	18,294	186,071	-3.1	*83.0	16,907	94,294	5.4	8.0
Iowa.....	21,102	120,577	10.7	32.0	14,500	128,507	3.8	5.0
Kansas.....	27,029	127,979	-0.4	3.7	10,837	87,838	0.5	6.6
Kentucky.....	37,140	146,537	5.7	10.8	4,756	49,807	1.3	9.4
Louisiana.....	50,999	211,695	13.2	106.2	14,634	54,197	6.9	57.8
Maine.....	7,352	33,945	-1.1	-5.8	3,567	25,891	1.1	7.1
Maryland.....	34,980	139,916	10.3	15.5	4,106	86,713	0.5	5.4
Massachusetts.....	110,506	439,215	8.5	4.4	9,001	70,087	-3.9	5.0
Michigan.....	216,336	892,412	-2.6	11.2	16,549	198,101	-0.2	1.7
Minnesota.....	64,877	301,378	2.9	14.9	28,905	123,295	2.3	11.7
Mississippi.....	*14,365	54,690	1.1	18.4	3,800	24,308	5.9	4.7
Missouri.....	22,092	115,251	2.9	5.6	22,813	108,757	-0.2	5.7
Montana.....	*4,654	29,614	1.4	12.4	*3,361	19,235	1.4	36.4
Nebraska.....	10,226	47,878	1.7	9.1	5,188	38,413	2.6	3.5
Nevada.....	(X)	(X)	(X)	(X)	4,262	20,968	2.2	5.0
New Hampshire.....	12,232	56,480	7.7	62.9	4,220	23,578	0.3	7.2
New Jersey.....	47,246	400,070	1.5	10.8	55,699	235,919	0.1	3.7
New Mexico.....	11,498	38,212	1.6	27.0	3,440	34,430	-4.5	8.0
New York.....	279,892	1,316,948	-0.7	1.9	*64,000	312,862	0.9	2.2
North Carolina.....	48,712	237,150	3.0	11.5	8,802	124,311	6.4	11.0
North Dakota.....	5,383	23,611	12.9	2.3	1,956	25,060	0.8	13.4
Ohio.....	6,451	453,888	-0.4	*41.0	88,711	220,580	8.3	1.9
Oklahoma.....	19,122	76,601	-2.6	0.8	14,455	128,109	6.8	18.9
Oregon.....	10,075	120,018	-4.3	24.1	26,468	104,326	8.0	25.6
Pennsylvania.....	84,916	813,308	3.3	21.0	49,236	339,451	3.2	13.2
Rhode Island.....	10,653	49,161	13.3	24.1	1,970	20,201	0.7	2.9
South Carolina.....	31,469	125,470	2.1	8.8	1,370	35,779	-3.7	11.0
South Dakota.....	81	2,426	-18.3	-5.0	1,420	16,393	-8.6	5.3
Tennessee.....	39,535	172,146	0.8	8.5	14,490	99,255	3.3	0.2
Texas.....	(X)	(X)	(X)	(X)	35,010	302,469	0.6	13.8
Utah.....	1,614	27,680	-6.0	8.0	2,792	18,240	-	6.3
Vermont.....	4,470	19,111	2.2	8.3	3,485	21,943	8.0	16.7
Virginia.....	40,800	171,016	3.8	6.0	24,400	104,577	1.0	11.9
Washington.....	(X)	(X)	(X)	(X)	17,534	85,184	0.9	-1.7
West Virginia.....	3,224	21,314	1.4	-5.4	16,934	43,877	10.9	14.6
Wisconsin.....	70,116	295,809	3.8	13.2	22,350	104,082	-	6.2
Wyoming.....	(X)	(X)	(X)	(X)	6,814	31,586	-3.8	6.8
EXHIBIT: District of Columbia.....	15,283	68,784	6.4	(NA)	1,454	18,307	0.6	-30.5

- Represents zero or rounds to zero.

NA Not available.

X Not applicable.

<sup>1</sup>Includes amounts not separately detailed.<sup>2</sup>The totals exclude amounts reported for the District of Columbia. District of Columbia data appear in this table only for convenient reference to corresponding data for individual state governments and are included as local, rather than state, tax revenue in table 1.<sup>3</sup>Estimate; actual figures are unavailable.<sup>4</sup>Reflects change in administration of tax.<sup>5</sup>Data for prior quarterly periods have been modified based on revised information concerning liquor revenue.<sup>6</sup>Reflects change in collection cycle.<sup>7</sup>Reflects, in part, change by state in estimated distribution between corporation net income and license taxes.

## APPENDIX

### Factors Affecting Trends in State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 3 of this report.

#### ALASKA

Individual income tax. Collection of withheld taxes changed from quarterly to monthly effective January 1, 1977.

Corporation net income. A new method of computing oil and gas corporate income was applicable January 1, 1978.

#### CALIFORNIA

Individual income tax. Effective January 1, 1978, refunds exclude major tax relief programs.

#### COLORADO

Tobacco product sales tax. Rate was temporarily increased from July 1, 1977 to June 30, 1978.

#### CONNECTICUT

Individual income tax. Tax rates changed from flat rate of 7 percent to sliding scale from 1 to 9 percent applicable to tax years beginning January 1, 1977.

#### DELAWARE

Motor fuel sales tax. Rate was temporarily increased from 9 to 11 cents per gallon from July 1, 1977 to August 31, 1978.

Corporation net income tax. Tax rate increased from 7.2 to 8.7 percent applicable to tax years beginning January 1, 1977.

#### DISTRICT OF COLUMBIA

Alcoholic beverage sales tax. Rate decreases became effective April 18, 1978.

Motor vehicle and operators' license tax. Registration fees increased generally effective October 1, 1976 and decreased, for passenger vehicles only, applicable October 1, 1977.

#### FLORIDA

Tobacco product sales tax. Rate increases became effective July 1, 1977.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1977.

#### HAWAII

Motor vehicle and operators' license tax. State registration fee and gross weight tax were levied effective January 1, 1978. These taxes are in addition to vehicle registration and driver licensing activities conducted by county governments.

#### INDIANA

Tobacco product sales tax. Rate increases became effective July 1, 1977.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1977.

Corporation net income tax. Supplemental corporate tax rate increased from 2.5 to 3.0 percent applicable January 1, 1977.

#### IOWA

Motor fuel sales tax. Tax rate increased from 7 to 8.5 cents per gallon effective July 1, 1978.

#### KANSAS

Alcoholic beverage sales tax. Rate increases became effective July 1, 1977.

Individual income tax. Tax rates revised applicable to tax years beginning January 1, 1977.

## LOUISIANA

Individual income tax. Tax tables adjusted effecting increases in tax applicable to tax years beginning January 1, 1977.

Corporation net income tax. Tax rates changed from flat rate of 4 percent to graduated rates ranging from 4 to 8 percent applicable to tax years beginning January 1, 1977.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

## MAINE

Individual income tax. Tax rates were increased in two stages applicable to tax years beginning January 1, 1976 and January 1, 1977 and lowered for middle income taxpayers effective July 1, 1978.

Corporation net income tax. Tax rate decreased slightly applicable January 1, 1978.

## MARYLAND

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective June 1, 1977.

## MICHIGAN

Alcoholic beverage sales tax. Liquor rate increases became effective August 1, 1978.

Corporation net income tax. A new corporation income tax effective January 1, 1976 replaced other business license and corporation income taxes.

## MISSISSIPPI

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective November 1, 1976.

## MISSOURI

General sales and gross receipts tax. Tax rate increased from 3.0 to 3.125 percent effective July 1, 1977.

## MONTANA

Motor fuel sales tax. Tax rate increased from 7.75 to 8 cents per gallon effective July 1, 1977.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1977.

## NEBRASKA

General sales and gross receipts tax. Tax rate increased from 2.5 to 3.0 percent effective September 1, 1976 and from 3.0 to 3.5 percent effective July 1, 1977. Tax rate decreased effective January 1, 1978 to 3.0 percent.

Motor fuel sales tax. Tax rate increased from 8.5 to 9.5 cents per gallon effective August 1, 1977.

Alcoholic beverage sales tax. Rate increases became effective May 30, 1977.

Individual income tax. Tax rate increased from 15 to 17 percent of adjusted Federal income tax liability applicable January 1, 1976 and from 17 to 18 percent applicable January 1, 1977. Tax rate decreased applicable January 1, 1978 to 16 percent.

Corporation net income tax. Tax rate increases were applicable January 1, 1976 and January 1, 1977. Tax rate decreased applicable January 1, 1978.

## NEW HAMPSHIRE

Motor fuel sales tax. Tax rate increased from 9 to 10 cents per gallon effective August 1, 1977.

Individual income tax. Rate for tax on interest and dividends increased from 4.25 to 5.0 percent applicable January 1, 1977.

Corporation net income tax. Tax rate increased from 7 to 8 percent applicable July 1, 1977 and collection cycle changed applicable July 31, 1977.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective April 1, 1978.

## NEW MEXICO

General sales and gross receipts tax. Tax rate reduced from 4.0 to 3.75 percent effective July 1, 1978.

Individual income tax. Temporary tax credit program, applicable to tax years ending in 1976 and 1977, substantially reduced tax collections. Tax rates were reduced applicable January 1, 1978.

## NEW YORK

Corporation net income tax. A 20 percent tax surcharge was imposed for calendar years 1975 through 1977.

## NORTH DAKOTA

General sales and gross receipts tax. Tax rate reduced from 4.0 to 3.0 percent effective January 1, 1977.

Motor fuel sales tax. Tax rate increased from 7 to 8 cents per gallon effective July 1, 1977.

Individual income tax. Tax rate decreased applicable January 1, 1978.

Corporation net income tax. Tax rate increased applicable January 1, 1978.

Motor vehicle and operators' license tax. Increase in fees became effective July 1, 1977.

## OHIO

Individual income tax. Collection of withheld taxes accelerated effective November 23, 1977.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective October 28, 1977.

## OREGON

Alcoholic beverage sales tax. Rate increases became effective October 4, 1977.

Corporation net income tax. Tax rates were increased in three stages, from 6.0 to 6.6 percent applicable January 1, 1976, to 7.0 percent applicable January 1, 1977, and to 7.5 percent applicable January 1, 1978.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

## PENNSYLVANIA

Individual income tax. Tax rate increased from 2.0 to 2.2 percent applicable January 1, 1978.

Corporation net income tax. Tax rate increased from 9.5 to 10.5 percent applicable January 1, 1977.

## RHODE ISLAND

Individual income tax. Tax rate increased from 17 to 19 percent of Federal tax liability applicable January 1, 1978.

## SOUTH CAROLINA

Motor fuel sales tax. Tax rate increased from 8 to 9 cents per gallon effective July 1, 1977.

Tobacco product sales tax. Rate increases became effective July 1, 1977.

## SOUTH DAKOTA

General sales and gross receipt tax. Tax rate on tangible personal property increased from 4 to 5 percent effective January 1, 1978.

Alcoholic beverage sales tax. Rate increase became effective July 1, 1978.

## TENNESSEE

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective February 1, 1977.

## UTAH

Motor fuel sales tax. Tax rate increased from 7 to 9 cents per gallon effective July 1, 1978.

Individual income tax. Tax rates were decreased effective January 1, 1976.

Corporation net income tax. Tax rate was reduced from 6 to 4 percent of net income effective for tax years beginning January 1, 1977.

## VERMONT

Individual income tax. Nine percent surtax repealed applicable January 1, 1977, reducing tax rate from 27.25 to 25 percent of Federal tax liability.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective September 1, 1977.

## WASHINGTON

General sales and gross receipts tax. Food products exempted from tax base effective July 1, 1978.

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon effective July 1, 1977.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective January 1, 1977.

## WEST VIRGINIA

Motor fuel sales tax. Tax rate increased from 8.5 to 10.5 cents per gallon effective June 1, 1978.

Tobacco product sales tax. Rate increases became effective June 1, 1978.